

EXHIBIT K



KBC BANK NEW YORK BRANCH
1177 AVENUE OF THE AMERICAS
NEW YORK, NY 10036

LAZARE KAPLAN INTERNATIONAL, INC.

19 WEST 44TH STREET

15TH FLOOR

NEW YORK

Account #: 24079801-USD

Statement Date: 08/01/2008 - 08/29/2008

| No | Post Date | Value Date | Sender Ref | Cust Ref | Debit Amount | Credit Amount | Balance |
|----|------------|------------|-------------------------|------------------|--------------|---------------|---------|
| 8 | 03/06/2008 | 03/06/2008 | 7 | | 100.00 | | |
| | | | | | | | |
| 9 | 03/06/2008 | 03/06/2008 | ZBA-080805-38 | ZBA-080805-38 | 205.834.00 | | |
| | | | | | | | |
| | 03/06/2008 | | Zero Balancing Movement | | | | 0.00 |
| 10 | 03/08/2008 | 03/08/2008 | SLNY2210033 | 200808080000739 | | | |
| | | | | | | | |
| 11 | 03/08/2008 | 03/08/2008 | ZBA-080805-38 | ZBA-080805-38 | | | |
| | | | | | | | |
| 12 | 03/08/2008 | 03/08/2008 | 001A80808PR03222 | | 1,000.025.00 | | |
| | | | | | | | |
| | 03/08/2008 | 03/08/2008 | Zero Balancing Movement | | | | 0.00 |
| | | | | | | | |
| | 03/08/2008 | 03/08/2008 | Zero Balancing Movement | | | | 0.00 |
| | | | | | | | |
| 13 | 08/11/2008 | 08/11/2008 | ZBA-080811-36 | ZBA-080811-36 | | | |
| | | | | | | | |
| 14 | 08/11/2008 | 08/11/2008 | 001A80811PR03338 | | 458.871.32 | | |
| | | | | | | | |
| | 08/11/2008 | 08/11/2008 | Zero Balancing Movement | | | | 0.00 |
| | | | | | | | |
| | 08/11/2008 | 08/11/2008 | Zero Balancing Movement | | | | 0.00 |
| | | | | | | | |
| 15 | 08/13/2008 | 08/13/2008 | 09558727974060813 | 7330808135 00801 | | | |
| | | | | | | | |
| | 08/13/2008 | 08/13/2008 | Zero Balancing Movement | | | | 0.00 |
| | | | | | | | |
| | 08/13/2008 | 08/13/2008 | Zero Balancing Movement | | | | 0.00 |
| | | | | | | | |

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